**Extra No. 304**

©

सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

**Vol. LXVI ]** **FRIDAY, JULY 18, 2025 / ASHADHA 27, 1947**

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

**PART IV-B**

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts**

**REVENUE DEPARTMENT**

**NOTIFICATION**

Sachivalaya, Gandhinagar, 30th June, 2025

**GUJARAT STAMP ACT, 1958.**

**No.GHM/2025/151/RD/GSA/e-file/15/2025/6917/H1(Stamps):-** In exercise of the powers conferred by clause (a) of section 9 of the Gujarat Stamp Act, 1958 (Bom. LX of 1958), the Government of Gujarat hereby reduces the amount of deficit stamp duty chargeable on the instruments executed under Article 20 (b) and Article 20 (c) of Schedule I of the afore said Act, up to a maximum of 80 percentage, subject to the compliance of the following conditions, namely: -

1. The benefit of the above reduction shall be applicable only to cases where the property transfer is made through allotment letter or share certificate, on or before the date of publication of this notification.

2. The benefit of the above mentioned 80% reduction on the deficit stamp duty payable on each of the transactions on such property, under the Act shall be availed only along with the penalty determined under section 39(1)(b) of the said Act.

3. In cases where, after applying an 80% deduction on the deficit stamp duty amount, the resulting deficit stamp duty and the penalty chargeable under section 39 (1) (b) of the said Act are less than the original stamp duty amount payable, then a minimum amount equal to the original chargeable stamp duty shall be recovered from the applicant.

4. The benefit of the above reduction shall be applicable to those cases also which are voluntarily submitted for payment of the stamp duty or such other cases revealed during inspection, on or before the date of publication of this notification.

5. The benefit of the above reduction shall not be applicable to those cases where deficit duty and the applicable penalty has already been paid before the date of publication of this notification. In such cases, no refund shall be paid.

By order and in the name of the Governor of Gujarat,

**PRERAK J. PATEL,**

Deputy Secretary to Government.

---

Signature Not Verified
Signed by:BHOLUSINGH G THAKUR
Date: 2025.07.19 15:34:56 +05:30
Reason: Validate Document
Location: Government Central Press, Gandhinagar